THE MYSORE AMUSEMENTS TAX ACT, 1932.

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MYSORE ACT No. VIII OF 1932*

THE MYSORE AMUSEMENTS TAX ACT, 1932

(AS AMENDED BY ACT XLVIII OF 1949.)

(Received the assent of His Highness the Maharaja on the Thirty-first day of December 1932.)

An Act to impose a Tax on Entertainments and other Amusements.

WHEREAS it is expedient to impose a tax on Entertainments, and other Amusements; It is hereby enacted as follows :— Preamble.

1. (1) This Act may be called the Mysore Amusements Tax Act, 1932. Short title, extent and commencement.

(2) It extends to the [1][whole of the State of Mysore except Bellary District.]

(3) It shall come into force in such local areas and from such dates as the Government may by notification direct.

2. In this Act, unless there is anything repugnant in the subject or context,— Definitions.

(1) "admission" includes admission as a spectator or as one of an audience;

(2) "admission to an entertainment" includes admission to any place in which the entertainment is held;

(3) "agriculture" includes horticulture and live-stock breeding;

(4) "entertainment" includes any exhibition, performance, amusement, game or sport to which persons are admitted for payment;

(5) "live-stock" includes animals of every description;

(6) "local authority" means a municipal council or a local body constituted under any enactment for the time being in force;

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* Published under Order No. P. 3827—Legis. 38-32-5, dated 7—9th January 1933.
1. See the Mysore Adaptation of Laws Order, 1953.

(7) "notification" means a notification published in the *Official Gazette;*

(8) "payment for admission" includes any payment made by a person who having been admitted to one part of a place of entertainment is subsequently admitted to another part thereof, for admission to which a payment involving a tax or a higher rate of tax is required, and any payment for seats or other accommodation in a place of entertainment;

(9) "proprietor" in relation to any entertainment, includes any person responsible for the management thereof; and

(10) "society" includes a company, institution, club or other association of persons by whatever name called.

Tax on payments for admission to entertainments

3. (1) There shall as from the first day of April 1933, be charged, levied, and paid to the Government a tax, hereinafter referred to as the entertainments tax, at a rate not exceeding twenty-five per cent on all payments for admission to any entertainment.

[1] * * *

(2) Subject to the provisions of sub-section (1), the rate of entertainments tax shall be fixed by the Government by notification from time to time and it shall be competent to the Government to fix different rates for different classes of entertainments or for different areas.

(3) The Government may, on the application of a proprietor of any entertainment in respect of which the entertainments tax is payable under sub-section (1), allow the proprietor on such conditions as they may prescribe to pay the amount of the tax due by means of a consolidated payment fixed in such manner as may be prescribed by rules framed by the Government in this behalf.

Admission to entertainments.

4. No person shall be admitted for payment to any entertainment where the payment is subject to the entertainments tax, except—

(*a*) with a ticket stamped with an impressed, embossed, engraved or adhesive stamp (not before used) issued by the Government for the purpose of revenue and

1. Proviso omitted by Act XLVIII of 1949.

denoting that the proper entertainments tax has been paid, or

(*b*) in special cases, with the approval of the Government, through a barrier which, or by means of a mechanical contrivance which, automatically registers the number of persons admitted,

unless the proprietor of the entertainment has made arrangements approved by the Government for furnishing returns of the payments for admission to the entertainments and has given security up to an amount and in a manner approved by the Government for the payment of the entertainments tax.

Penalty for non-payment of tax.

5. If any person is admitted for payment to any place of entertainment and the provisions of section 4 are not complied with, the proprietor of the entertainment to which such person is admitted shall, on conviction before a Magistrate, be liable in respect of each such offence to a fine not exceeding five hundred rupees, and shall, in addition, be liable to pay any tax which should have been paid.

Sections 4 and 5 not to apply in certain cases.

6. The provisions of sections 4 and 5 shall not apply to any entertainment in respect of which a consolidated payment is made under section 3, sub-section (3).

Manner of payment.

7 (1) The entertainments tax shall be charged in respect of each person admitted for payment, and, in the case of admission by stamped ticket, shall be paid by means of the stamp on the ticket and, in the case of admission otherwise than by stamped ticket, shall be calculated and paid on the number of admissions.

(2) The entertainments tax, in the case of admission otherwise than by stamped ticket, shall be recoverable from the proprietor.

(3) Where the payment for admission to an entertainment is made by means of a lumpsum paid as a subscription or contribution to any society, or for a season ticket or for the right of admission to a series of entertainments or to any entertainment during a certain period of time, or for any privilege, right, facility or thing combined with the right of admission to any entertainment, or involving such right of admission without further payment or at a reduced charge, the entertainments tax shall be paid on the amount of lumpsum, but where the

Government are of opinion that the payment of a lump-sum or any payment for a ticket represents payment for other privileges, rights or purposes besides the admission to any entertainment, or covers admission to an entertainment during any period for which the tax has not been in operation, the tax shall be charged on such an amount as appears to the Government to represent the right of admission to entertainments in respect of which the entertainments tax is payable.

Exemptions.

8. (1) The entertainments tax shall not be charged on payments for admission to any entertainment where the Government are satisfied :—

(*a*) that the whole of the takings thereof are devoted to philanthropic, religious or charitable purposes without any charge on the takings for any expenses of the entertainments ; or

(*b*) that the entertainment is of a wholly educational character (any question on that point to be determined in the case of difference by the Government) ; or

(*c*) that the entertainment is provided for partly educational or partly scientific purposes by a society, not conducted or established for profit ; or

(*d*) that the entertainment is provided by a society which is established solely for the purpose of promoting the interest of the industry of agriculture, or the manufacturing industry, or some branch thereof, or the public health and which is not conducted for profit, and consists solely of an exhibition of the products of the industry, or branch thereof, for promoting the interests of which the society exists or of materials, machinery, appliances, or foodstuffs, used in the production of those products, or of articles which are of material interest in connection with the questions relating to the public health, as the case may be.

(2) The Government may, by general or special order, exempt any entertainment or class of entertainments from liability to the entertainments tax.

Refunds in certain circumstances.

9. Where the Government are satisfied that the whole of the net proceeds of an entertainment are devoted to philanthropic, religious or charitable purposes, and that in calculating the net proceeds not more than twenty-five per cent of the gross proceeds have been deducted on

account of the expenses of the entertainment, they may repay to the proprietor the amount of the entertainments tax paid in respect of the entertainment.

10. (1) Any sum due on account of the entertainments tax shall be recoverable by the Government as a revenue demand. Recoveries.

(2) Any fine imposed under this Act shall be recovered in the manner provided in the Code of Criminal Procedure, 1904, for the recovery of fines.

11. (1) Any officer authorised by the Government for the purpose may enter any place of entertainment while the entertainment is proceeding and any place ordinarily used as a place of entertainment at any reasonable time, with a view to seeing whether the provisions of this Act or any rules made thereunder are being complied with. Inspection.

(2) If any person prevents or obstructs the entry of any officer so authorised, he shall, in addition to any other punishment to which he is liable under any law for the time being in force, be liable on conviction before a Magistrate to a fine not exceeding two hundred rupees.

(3) Every officer authorised under this section shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code, as in force in Mysore.

12. (1) The Government may make rules for securing the payment of the entertainments tax and generally for carrying into effect the provisions of this Act and in particular— Rules.

(*a*) for the supply and use of stamps or stamped tickets, or for the stamping of tickets sent to be stamped ; and for securing the defacement of stamps when used ;

(*b*) for the use of tickets covering the admission of more than one person and the calculation of the tax thereon ; and for the payment of the tax on the transfer from one part of a place of entertainment to another and on payments for seats or other accommodation ;

(*c*) for controlling the use of barriers or mechanical contrivances (including the prevention of the use of the same barrier or mechanical contrivance for payments of a

different amount), and for securing proper records of admission by means of barriers or mechanical contrivances;

(*d*) for the checking of admissions, the keeping of accounts and the furnishing of the returns by the proprietors of entertainments to which the provisions of section 3, sub-section (3), are applied or in respect of which the arrangements approved by the Government for furnishing returns are made under section 4;

(*e*) for the renewal of damaged or spoiled stamps and for the procedure to be followed on applications for refund under this Act or under the rules made thereunder;

(*f*) for the keeping of accounts of all stamps used under this Act; and

(*g*) for the presentation and disposal of applications for exemption from payment of the entertainments tax, or for the refund thereof, made under the provisions of this Act.

(2) If any person acts in contravention of, or fails to comply with, any such rules, he shall, on conviction before a Magistrate, be liable in respect of each offence to a fine not exceeding five hundred rupees.

Power of Government to delegate certain powers.

13. The Government may, by notification, delegate all or any of their powers under this Act, except those conferred upon them by sub-section (3) of section 1, by section 3, by section 12, and by this section, to any person or to any authority subordinate to the Government.

Apportionment of the proceeds of the tax.

14. Government may apportion the proceeds of the entertainments tax in any local area between the local authorities and itself in such a proportion as it may determine by general or special orders or by rules made in this behalf:

Provided that the portion of the entertainments tax kept to itself by the Government shall be limited to the expenses incurred by the Government towards the cost of collection of the tax and for the administration of the Act, the amount of such expenses being determined by the Government in such manner as it may deem fit.